

Exhibit A

Claim	Name	Address	Total Claim Amount	Approximate Amount Subject to Objection Because it Relates to an Investment In the Gramercy Court, LTD Loan
10725-00609	Acosta, Celso	9061 Black Elk Ave Las Vegas, NV 89143-1180	51,661.05	51,661.05
10725-01586	Beaulieu , Jack J Revocable Living Trust Dtd 9/1/9	Jack J Beaulieu Trustee 2502 Palma Vista Ave Las Vegas, NV 89121	112,500.00	112,500.00
10725-00540	Beryl Winer Family Trust	C/O Beryl Winer 776 Birdbay Way Venice, FL 34285	50,000.00	50,000.00
10725-01745	Bishop, Valon	Po Box 50041 Reno, NV 89513	50,000.00	50,000.00
10725-00763	Bonnema, Chris	Po Box 877 Templeton, CA 93465	86,608.00	86,608.00
10725-01474	Bonnema, Gary	Po Box 8649 Horseshoe Bay, TX 78657	50,516.67	50,516.67
10725-01853	Broadwalk Investments Limited Partnership	Attn James R Bonfiglio 8635 West Sahara Ave Pmb 220 Las Vegas, NV 89117	100,000.00	100,000.00
10728-00079	Center State Beverage Inc	Po Box 877 Templeton, CA 93465-0877	86,608.00	86,608.00
10725-00958	Coleman, Joy	Fka Joy C Williams 6014 Blue Mist Ln Dallas, TX 75248-2820	100,000.00	100,000.00
10725-02295	Donald & Beverly W Swezey 2001 Trust 2/20/01	Donald & Beverly W Swezey Ttee 3666 Cherokee Dr	100,000.00	50,000.00

		Carson City, NV 89705-6813		
10725-00630	Donnolo Family Trust Dtd 8/24/88	Joseph & Loretta Donnolo Ttees 3120 Highland Falls Dr Las Vegas, NV 89134-7422	150,000.00	150,000.00
10725-00011-2	Frieda Moon & Sharon C Van Ert JTWRS	2504 Calita Court Las Vegas, NV 89102	51,033.34	51,033.34
10725-00259	Gackenbach IRA, David E	C/O Peter Susi Esq, Michaelson Susi & Michaelson 12240 N 128Th Place Scottsdale, AZ 85259	150,000.00	150,000.00
10725-01993	Hall Financial Group Ltd & Hall Phoenix Inwood Ltd	C/O Frank J Wright 14755 Preston Rd #600 Dallas, TX 75254	581,000.00	581,000.00
10725-00331	Heyboer, Judy	1150 Hidden Oaks Dr Menlo Park, CA 94025-6043	Unknown	Unknown
10725-00842	Ingrid A Rutherford Family Trust Dtd 7/8/99	Ingrid A Rutherford Ttee Po Box 224 I A R CMR 419 APO AE 09102	50,198.47	50,198.47
10725-01602	Kenneth H & Phyllis P Wyatt Family Trust	Kenneth & Phyllis Wyatt Ttees PO Box 370400 Las Vegas, NV 89137-0400	108,166.65	108,166.65
10725-00731	Louise G Sherk Md Employee Benefit Plan Trust	C/O Robert Di Bias & Louise Sherk Ttees 3830 Ocean Birch Dr Corona Del Mar, CA 92625-1244	50,723.29	50,723.29
10725-01975	Manter, John	1449 Tirol Dr Incline Village, NV 89451	50,000.00	50,000.00

10725-00402	Nevada Freedom Corp	FTBO Duane U Deverill P.O. Box 4718 Incline Village, NV 89450	354,947.94	354,947.94
10725-00407	Nevada Freedom Corp	FTBO Duane U Deverill P.O. Box 4718 Incline Village, NV 89450	820,466.12	820,466.12
10725-01812	Park, Youngjin & Sejin	4417 Los Reyes Ct Las Vegas, NV 89121-5345	50,000.00	50,000.00
10725-01375	Payne, Shirley	Po Box 208 Grass Valley, CA 95945	50,000.00	50,000.00
10725-01016	Preswick Corp	1400 Colorado St Ste C Boulder City, NV 89005	281,473.51	281,473.51
10725-00378	Rausch, Lawrence	10708 Brinkwood Las Vegas, NV 89134	49,212.02	49,212.02
10725-00664	Ronald G Gardner Trust	C/O Ronald G Gardner Trustee 430 Bavarian Dr Carson City, NV 89705-7010	150,000.00	150,000.00
10725-00456	Silvestri, Silvio & Kathryn	13621 Wolf Rd Grass Valley, CA 95949-8187	74,340.00	74,340.00
10725-00047	Simmtex Inc A Nevada Corp	Jed Barish 2011 Oak St San Francisco, CA 94117	50,000.00	50,000.00
10725-00464	Stimpson, Shawn	5799 Cathedral Peak Dr Sparks, NV 89436	50,000.00	50,000.00
10725-00247	Tuttle, Dale L	6252 Chinook Way Las Vegas, NV 89108-1733	250,000.00	250,000.00
10725-01735	Twichell, Donald V & Michelle	5385 Cross Creek Ln Reno, NV 89511-9037	54,787.34	54,787.34

10725-01441	Wald Financial Grp Inc Defined Benefit	Pension Trust 249 Margo Way Pismo Beach, CA 93449	50,516.67	50,516.67
10725-00397	Walls Family Trust Dtd 12/10/97	C/O Joseph P & Ellen Walls Ttees 2778 Bedford Way Carson City, NV 89703-4618	50,000.00	50,000.00
10725-00062-2	Walter, Diane	C/O Beesley Matteoni Ltd Caryn S Tijsseling Esq 5011 Meadowood Mall Way Sui Reno, NV 89502	50,000.00	50,000.00
10725-01269	Wayne Dotson Co Peter Bogart Ceo	Peter Bogart Ceo 1445 City Line Ave. Wynnewood, PA 19096	56,000.00	56,000.00
10725-00559	William Kostechko Revocable Trust Dtd 10/31/05	C/O William Kostechko Trustee 5415 W Harmon Ave Unit 1035 Las Vegas, NV 89103-7013	100,000.00	100,000.00
10725-01308	Wolken, Stan	598 Lariat Cir Incline Village, NV 89451	50,000.00	50,000.00
10725-00501	Wright, Wanda	16500 Pyramid Hwy Reno, NV 89510	52,400.00	52,400.00
10725-01019	Yonai Trustee, Gregory D	1982 Country Cove Ct Las Vegas, NV 89135-1552	54,500.00	54,500.00
10725-01904	Alves Family Trust Dtd 10/27/89	Arnold R & Agnes J Alves Ttees 9904 Villa Granito LN Granite Bay, CA 95746-6481	303,616.62	50,000.00
10725-02301	Anderson Fmly Trust Dtd 7/21/92	Gary B & Barbara L Anderson Ttee Po Box 699 Carnelian Bay, CA 96104	1,000,000.00	125,000.00

10725-01962	Apigian Jt Ten, Larry & Leona	172 Woodland Rd Goldendale, WA 98620	356,300.72	50,000.00
10725-02025	Apigian, Larry & Leona	172 Woodland Rd Goldendale, WA 98620-2613	Unknown	Unknown
10725-02227	Barzan, Richard D & Lelia J	7231 Langworth Rd Oakdale, CA 95361	1,325,629.78	200,000.00
10725-02431	Brines Revoc Fam Trust Dtd 11/5/94, Michael & Cindy	Michael R & Cindy G Brines Ttees 4935 El Sereno Ave La Crescenta, CA 91214-3018	771,119.58	50,000.00
10725-01233	Casey Family Trust	C/O Richard F & Kathryn A Casey Ttees Po Box 1578 Los Gatos, CA 95031-1578	150,000.00	50,000.00
10725-02113	Charles B Dunn Iv Trust Dtd 8/12/05	C/O Charles B Dunn Iv Trustee 17042 Norlene Way Grass Valley, CA 95949-7161	690,996.08	50,000.00
10725-01437	Clawiter Associates Llc	1620 Colchester St Danville, CA 94506	225,000.00	50,000.00
10725-02038	Collins Family Trust Dated 1/29/93	C/O Shirley M Collins Trustee 1975 Snowberry Ct Carlsbad, CA 92009-8408	1,760,380.48	100,000.00
10725-00092	Corison, James	1427 Kearney Street St. Helena, CA 94574	1,023,000.00	50,000.00
10725-02030	Daniel D Newman Trust Dtd 11/1/92	C/O Daniel D Newman Trustee 125 Elysian Dr Sedona, AZ 86336	1,428,037.34	75,000.00
10725-02267	Daniel Living Trust As Amended Dtd 1/9/98	Mark A & CATHY A Daniel Ttees 20 Redonda Irvine,	1,119,987.66	100,000.00

		CA 92620-1954		
10725-02356	Denise F Fager Revocable Trust Uad 2/28/03	Denise F Fager Ttee 23741 Brisbane Bay Dana Point, CA 92629	1,327,564.06	100,000.00
10725-00297	Donahue, Michael	1795 Newhall Ave Cambria, CA 93428-5507	250,000.00	50,000.00
10725-00473	Donald E & Jaylyle Redmon Family Trst Dtd 10/31/95	Donald E & Jaylyle Redmon Ttees 51 Sanlo LN Mountain Home, AR 72653-6333	161,662.50	60,600.00
10726-00067	Doucet, D. Joseph	Trustee Of Doucet Trust 3301 Skyline Blvd. Reno, NV 89509-6604	502,335.71	Unknown
10725-02154	Ellen V Dustman & Oliver Henry	3159 6Th St Boulder, CO 80304	303,169.26	100,000.00
10725-02364	Eric C Disbrow Md Inc Profit Sharing Plan	Eric C Disbrow Ttee 3840 Fairway Dr Cameron Park, CA 95682	895,134.00	50,000.00
10725-02184	Everett, John P	Heart Clinics Northwest 6002 N Mayfair St 2nd FL Spokane, WA 99208	423,138.00	90,000.00
10725-01206	Evie Dean 2000 Trust Dtd 12/12/00	C/O Evie Dean Trustee 29 Pheasant Ridge Dr Henderson, NV 89014-2110	65,336.72	Unknown
10728-00060	Evo E & Billie D Zepponi Family Trust Agt Dt 2/9/9	C/O Evo & Billie Zepponi Ttee 14385 W Morning Sta Surprise, AZ 85374-3816	3,691.66	933.33

10725-02347	Farrah M Hobbs Revocable Trust Dtd 3/12/04	C/O Farrah H Hobbs Trustee 3010 Parchment Ct Las Vegas, NV 89117-2557	50,000.00	Unknown
10725-02031	Freda Newman Trust Dtd 7/26/84	Freda Newman Trustee C/O Daniel Newman 125 Elysian Dr Sedona, AZ 86336	233,504.72	100,000.00
10725-01231	Fuller, David & Monica	955 Mullen Henderson, NV 89044	215,404.36	50,000.00
10725-02277	Gale Gladstone-Katz Revocable Trust	Gale Gladstone- Katz Trustee 4071 Bones Rd Sebastopol, CA 95472-9755	1,354,118.10	100,000.00
10725-01914	Gilbert Manuel Living Trust Dtd 1/3/92	C/O Gilbert Manuel Ttee 4617 Constitution Ave Ne Albuquerque, NM 87110	486,748.60	50,000.00
10725-00220	Glen & Carrie Donahue Living Trust Dtd 4/30/94	Glenn M & Carrie Donahue Ttee 39 Bridgeport Rd Newport Beach, CA 92657-1015	1,908.08	722.92
10725-02162	Goodwin, Michael John	555 Yellow Pine Rd Reno, NV 89511- 3714	1,011,076.40	50,000.00
10725-01963	Harouff Charitable Remainder Trust Dtd 9/5/96	Dwight W & Mary Ann Harouff Ttees 5680 Ruffian Rd Las Vegas, NV 89149	568,181.96	100,000.00
10725-01915	Hausler Jr Living Trusr Dtd 1/3/92, Edwin L	C/O Edwin L Hausler Ttee 4617 Constitution Ave Ne Albuquerque, NM 87110	486,748.60	50,000.00
10725-02292	Helms Homes Llc	Terry Helms 809 Upland Blvd Las Vegas, NV 89107-3719	12,697,934.44	100,000.00

10725-01573	Hodes, Gail Living Trust Dtd 9/10/03	C/O Gail R Hodes Trustee 410 Upper Lake Road Lake Sherwood, CA 91361	129,522.00	50,000.00
10725-01257	Houghton Dental Corp Psp	Fbo Geraldine Houghton 2871 Pinta Perris, CA 92571	400,000.00	100,000.00
10725-02122	Huffman Family Trust Dated 5/28/98	Hilary A & Cynthia L Huffman Ttees 140 Gazelle Rd Reno, NV 89511	202,832.46	50,000.00
10725-02034	Jean H Murray Separate Property Tr Dtd 9/12/02	C/O Jean H Murray Trustee 865 Coloma Dr Carson City, NV 89705-7204	200,016.26	50,000.00
10725-01183	Karen Petersen Tyndall Trust Dtd 3/9/94	C/O Karen Petersen Tyndall Ttee 1012 Greystoke Acres St Las Vegas, NV 89145-8659	1,115,915.59	228,225.00
10725-01997	Km Trust	C/O Aimee E Kearns Trustee 5886 N Bonita Vista St Las Vegas, NV 89149-3911	1,535,080.92	122,000.00
10725-00796	Kpt Irrevocable Trust Dtd 7/16/99	C/O Karen Petersen Tyndall Ttee 1012 Greystoke Acres St Las Vegas, NV 89145-8659	202,866.38	101,433.19
10725-01194	KPT Irrevocable Trust Dtd 7/16/99	C/O Karen Petersen Tyndall Ttee 1012 Greystoke Acres St Las Vegas, NV 89145-8659	202,866.38	101,433.19
10725-02326	L Earle Romak Ira	First Savings Bank Custodian L Earle Romak Ira	2,000,000.00	250,000.00

		Po Box 6185 Incline Village, NV 89450		
10725-02174	Lawrence H & Lorraine K Tengan Revocable Trust	Lawrence H & Lorraine K Tengan 504 Edgefield Ridge Pl Henderson, NV 89012-4543	506,524.90	50,000.00
10725-00495	Levy, Robert	2115 Bensley St Henderson, NV 89044	200,000.00	50,000.00
10725-02057	Lindsey H Kesler Jr Ira	First Savings Bank Custodian 4847 Damon Cir Salt Lake City, UT 84117	517,569.18	100,000.00
10725-02273	Louise Teeter Ira Rollover	4201 Via Marina Ste 300 Marina Del Rey, CA 90292-5237	898,523.18	54,000.00
10725-02178	Marshall Brecht Trust Dtd 2/5/86	Marshall J & Janet L Brecht Trustees 640 Colonial Cir Fullerton, CA 92835	3,418,022.00	50,000.00
10725-02037	Miller Trust Dated 8/13/87	Gary I & Barbara Miller Ttees 2832 Tilden Ave Los Angeles, CA 90064	1,111,366.00	50,000.00
10725-01691	Mojave Canyon Inc	Janet L Chubb, Esq Jones Vargas Po Box 281 Reno, NV 89504-0281	675,000.00	150,000.00
10725-00854	Motto, George J	Joe Laxague Esq Cane Clark LLP 3272 E Warm Springs Las Vegas, NV 89120	550,000.00	100,000.00
10725-01998	Murray Trust	C/O Aimee E Kearns Trustee 5886 N Bonita Vista St Las Vegas, NV 89149-3911	729,435.88	50,000.00

10725-02044	Naylon, Dominique	Po Box 2 Topaz, CA 96133	1,168,297.62	100,000.00
10725-02170	Neal, Ronald Douglas	22853 Boxwood Ln Santa Clarita, CA 91390-4155	282,277.38	50,000.00
10725-02121	Olga O`Buch Trust Dtd 5/28/98	Olga O`Buch Ttee 140 Gazelle Rd Reno, NV 89511	507,403.52	50,000.00
10725-01865	Oosthuizen, Adrian Jr	5860 Lausanne Dr Reno, NV 89511	2,711,295.30	150,000.00
10725-01574	Ovca Associates Inc Defined Pension Plan	C/O William J Ovca Jr Trustee 16872 Baruna Ln Huntington Beach, CA 92649-3020	275,000.00	75,000.00
10725-01878	Raggi, Dennis	Po Box 10475 Zephyr Cove, NV 89448	10,451.54	Unknown
10725-02226	Raggi, Dennis	Po Box 10475 Zephyr Cove, NV 89448	4,884,068.70	100,000.00
10725-01910	Rebecca A Rogers Trust Dtd 9/18/96	RebecCA A Rogers Trustee 2309 Sierra Heights Dr Las Vegas, NV 89134	548,885.18	60,000.00
10725-00245	Robert H & Lynn R Perlman Trust Dated 9/17/92	C/O Robert H & Lynn R Perlman Ttees 2877 Paradise Rd Unit 3501 Las Vegas, NV 89109-5278	1,187,000.00	50,000.00
10725-02000	Robert L Ogren Trust Dtd 6/30/92	Robert L Orgren Ttee 3768 Rick Stratton Dr Las Vegas, NV 89120	1,827,483.14	150,000.00
10725-02088	Robert W Ulm Living Trust Dtd 4/11/05	Robert W Ulm Ttee 414 Morning Glory Rd St Marys, GA 31558	1,376,330.00	100,000.00
10725-01419	S&P Davis Limited Partnership	737 Bannerman Lane	419,981.00	25,000.00

		Fort Mill, SC 29715		
10725-00275	Sailon, David & Joan	2436 Cliffwood Dr Henderson, NV 89074	Unknown	Unknown
10725-01644	Sexton, David	21929 N 79Th Pl Scottsdale, AZ 85255	58,043.27	Unknown
10725-02175	Simmons Hwjtwwros, Alan R & Judith B	Po Box 13296 South Lake Tahoe, CA 96151-3296	1,186,288.22	50,000.00
10725-01909	Simon Ttees Of Simon Family Tr 2000, Alan & Carol	1800 Waldman Ave Las Vegas, NV 89102-2437	202,866.68	50,000.00
10725-01955	Small Family Trust	Richard & Jacqueline Small Ttees 4801 Calle Santa Cruze Prescott Valley, AZ 86314	703,134.00	50,000.00
10725-00528	Sonnenklar, Herbert & Norma R	2501 Poinciana Dr Weston, FL 33327-1415	170,789.00	50,000.00
10725-01581	Teeter Ira Rollover, Louise	4201 Via Marina, Suite 300 Marina Del Rey, CA 90292	197,814.00	13,500.00
10725-02291	Terry R Helms Living Trust Dtd 11/11/94	Terry Helms 809 Upland Blvd Las Vegas, NV 89107-3719	11,155,754.80	2,000,000.00
10725-01234	Tomac, Steven B & Laura J	C/O Scott D Fleming Esq Hale Ln Peek Dennison & Howard 3930 Howard Hughes Las Vegas, NV 89169	200,000.00	100,000.00
10725-01169	Tomlin, Donald S	Donald S & Dorothy R Tomlin Ttee 7145 Beverly Glen Ave Las Vegas, NV 89110-4228	2,779,806.00	354,468.00

10725-01174	Turok, Noemi N	8808 Rainbow Ridge Dr Las Vegas, NV 89117-5815	150,000.00	Unknown
10725-02089	Ulm, Robert W	414 Morning Glory Rd St Marys, GA 31558	Contingent/ Unliquidated	Contingent/ Unliquidated
10725-02163	Voglis, Marietta	3333 Allen Prky. Unit 1102 Houston, TX 77019	724,292.85	50,000.00
10725-02299	Zawacki A California Llc	Po Box 5156 Bear Valley, CA 95223-5156	3,000,000.00	200,000.00
10725-01952	Zerbo, Anthony J	780 Saratoga Ave Apt S-107 San Jose, CA 95129	1,757,710.50	125,000.00
10725-02028	Zerbo, Marshall R	20775 Saint Joan Court Saratoga, CA 95070-3004	301,259.30	50,000.00